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Hubner v. Reickhoff (1897) 103 Iowa, 368, 72 N. W. 540; *Schoenfeld v. Bourne* (1909) 159 Mich. 139, 123 N. W. 537. In general, the decisions *contra* are based on the ground that since such service was unknown to the common law and depends entirely on statutory provisions, power so granted must be strictly construed. Where notice was had by publication in proceedings to sell real estate for taxes, there is still greater tendency not to apply the doctrine. Cf. *Emeric v. Alvarado* (1891) 90 Calif. 444, 27 Pac. 356; cf. *Myers v. DeLisle* (1914) 259 Mo. 506, 168 S. W. 676. A reasonable way to settle the problem is to determine from the circumstances in each case, whether a reasonable man would have been put on notice by reading the publication. A recent case adopted substantially this view. *Ordean v. Grannis* (1912) 118 Minn. 117, 136 N. W. 575. It was there held that if the names when printed looked sufficiently alike to the eye, so that neither the defendant nor those who knew him could be misled, the service would be valid, although the true name and the name given were not strictly *idem sonans*.

PROPERTY—ESCHEAT—CONFLICT OF LAWS.—One Forney died intestate in California, of which state he was a resident, leaving deposits in banks in Nevada. The public administrator of Nevada reported no heirs and recommended the escheat of the property to that state. An illegitimate daughter of the decedent, who had always lived in California, then applied for the property on the ground that according to the law of Nevada she had been legitimated. *Held*, that she had no right to the estate, because her legitimation was governed by the law of California, under which she could not inherit. Sanders, J., *dissenting*. *In re Forney's Estate* (1919, Nev.) 184 Pac. 206.

One Clifford died intestate in Minnesota, leaving personal property in North Dakota. The administrator reported that the two surviving sisters were unlocated, and that the state should receive the whole property by escheat. The probate court decreed accordingly. The sisters then appeared and secured a modification of the decree, and applied to the State Treasurer, trustee of the fund, to have it turned over to them. He refused and they sued him and the state. *Held*, that they should recover. *Delaney v. State* (1919, N. D.) 174 N. W. 290.

Escheat is now principally regulated by statute. By the feudal theory of common law, when a man died intestate without inheritable blood the estate vested in the state at once by operation of law. See 4 Kent, *Commentaries* (13th ed. 1884) 424; 15 L. R. A. (N. S.) 382, note. As indicated in the note last cited, however, some courts with a more modern view made a judicial proceeding necessary before the state could vest title in itself or its grantee. This was later accomplished by statute in some jurisdictions, among them North Dakota, California, and Nevada, as is seen in the principal case. This seems the correct solution even without a statute, since in modern times the state does not take by succession, but by want of succession, by complete failure of title. If in fact there are neither heirs nor kindred, the death of the intestate is the operative fact which gives the state the right that his property shall escheat. But there appears no reason why the state should not be required to vindicate its right at law, like one who is heir-at-law. See 10 R. C. L. 609 ff. It is to be noted that the fiction as to the situs of personal property is dispensed with in the case of escheat, which is the usual result when that fiction conflicts with the law of the state wherein the property is situated. See Beale, *The Situs of Things* (1919) 28 YALE LAW JOURNAL, 525, 528.

PUBLIC SERVICE COMPANIES—TELEGRAPHS—SENDER'S CONTRACT AS BINDING RECEIVER.—The defendant company received the following message for transmission. "Prospects look higher for hogs selling fifty-five to-day." The mes-

sage was sent "unrepeated" and subject to the usual limitations of liability on the part of the company on such messages, i. e., damages to be limited to the amount paid for transmission and notice of claims to be filed within sixty days. When received by the plaintiff, the addressee, it read "ninety-five" instead of "fifty-five." He sought to recover the damages resulting. *Held*, that he should recover full damages. *Western Union Telegraph Co. v. Hanlen* (1919, Ind. App.) 125 N. E. 45.

The damages recoverable by a sendee for misdelivery or nondelivery of a telegram necessarily depends in the first instance on the court's view as to the effect of the company's fault on the relations of sender and sendee. See (1918) 27 YALE LAW JOURNAL, 1091, 932. But it has been held, as in the principal case, that since the rights of the sendee of a telegram arise in tort, out of a breach of public duty on the part of the company, they have no connection with the contract made by the sender with the company. See (1917) 26 *ibid.*, 252; *Webbe v. Western Union* (1897) 169 Ill. 610, 48 N. E. 670; *Pacific Telegraph Co. v. Underwood* (1893) 37 Neb. 315, 55 N. W. 1057. Most jurisdictions, however, limit the secondary duty of the company to pay damages to the terms of the contract made by it with the sender. Some base this limitation on the ground that the rights of the receiver arise as those of a third party beneficiary of the contract and must be limited to its terms. *Manier v. Western Union* (1891) 94 Tenn. 442, 29 S. W. 732; *Stone & Co. v. Postal* (1910) 31 R. I. 174, 76 Atl. 762. A better view is held by those courts which admit that the company is under a public duty analogous to that of a common carrier, but maintain that the contract made by the sender, to the extent that its provisions have been held to be reasonable and not contrary to public policy, limits the duty which the law imposes on the company to the public. *Broom v. Western Union* (1905) 71 S. C. 506, 51 S. E. 259; *Western Union v. Dant* (1914) 42 D. C. App. 398. The effect of the decision in the principal case is to render all the provisions of limited liability null and void as regards the receiver. While in a technical sense the addressee did not deal with the company in fixing the terms of the service, the company did in fact serve both sender and addressee. If the terms of that service are reasonable as regards one party, there is no reason why they are not reasonable as regards the other. According to the principal case the company is under a far greater liability to the public than it is to its patrons. It is difficult to believe that public utilities commissions which pass on the reasonableness of the terms of these contracts could have intended that result.

QUASI-CONTRACTS—TAXES PAID UNDER VOID STATUTE—RECOVERY AGAINST TAX COLLECTOR.—The plaintiff paid, under protest, taxes to the defendant state treasurer according to the provisions of a state statute. This statute, which provided drastic penalties for non-payment, was later declared unconstitutional. The defendant had already paid the amount collected into the state treasury. The plaintiff then brought this action against the defendant personally to recover the money paid in response to his demands. *Held*, that recovery should be allowed. *International Paper Co. v. Burrill* (1919, D. Mass.) 260 Fed. 664.

Generally the payment of an illegal tax, under protest but with full knowledge of the facts and without any duress, cannot be recovered by the taxpayer. *Brunson v. Board of Directors* (1913) 107 Ark. 24, 153 S. W. 828; see Ann. Cas. 1915A 495, note. Much diversity of opinion exists as to what sets of circumstances fulfill the "duress" requirement. See Woodward, *Quasi-Contracts* (1913) ch. 17; Thurston, *Cases in Quasi Contract* (1916) 548. A payment of an illegal tax made under an immediate and urgent necessity in order to protect the person or property of the payor is deemed duress. *Wheeler v. Plumas County* (1906) 149 Calif. 782, 87 Pac. 802. Some courts hold there